

LOUISIANA

DEPARTMENT of REVENUE

Annual Application for Exemption from Collection of Louisiana Sales Taxes at Certain Fund-Raising Activities

La RS 47:305.14

Application covers the period from date of approval through December 2015.

This form is for use by any nonprofit domestic, civic, educational, historical, charitable, fraternal, or religious organization when applying for exemption from the collection of state sales tax on parking fees, admissions to, or sales by the organization at fund-raising events. Approval of the application does not authorize the nonprofit organization to be exempted from taxes required by law to be paid on the organization's purchases.

Answers to the questions below should be as full and complete as possible. Incomplete answers will cause the processing to be delayed or the exemption to be denied. Applications should be submitted as far in advance as possible, but no later than thirty days prior to the event. If this is a supplemental request adding or changing the fund-raising event(s), please include a copy of the original request.

Return the completed form to: Louisiana Department of Revenue, PO Box 3278, Baton Rouge, LA 70821-3278. If you have questions about the completion of this form, please call (855) 307-3893 or email sales.inquiries@la.gov. Completed forms may be faxed to (225) 952-2541.

Name of Nonprofit Organization			
Represented by			Daytime Telephone Number
Address			
City			State ZIP
Purpose of Organization			
Does this organization endorse candidates for political office or is it otherwise involved in political activities? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			
How many fund-raising events will be held? _____ If more than one fund-raising event, please attach supplemental sheet provided to list information.			
Description of Event			
Location of Event			
City		State	ZIP Dates of Event
How will the proceeds, after the payment of direct necessary expenses, be used? If the proceeds are to be donated to a nonprofit organization, explain how the organization will use the funds.			
Will the event potentially yield a profit to any promoter, individual, or business which has contracted to provide services or equipment for the event(s)? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			
Does any profit-seeking business enterprise, operating in the trade area where this event will be held, sell products or services that are identical or similar to the products or services that will be sold by this organization during the fund-raising event(s)? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			

I hereby certify that the above-named organization is a bona fide domestic, civic, educational, historical, charitable, fraternal, or religious organization; that the organization is the actual sponsor of the event described; and that all the proceeds from the event, after necessary direct expenses, will be used to further the organization's own purpose or for the educational, charitable, religious, or historical restoration purpose stated above. The answers to the above questions are correct and complete, to the best of my knowledge and belief. I also understand that any organization that fraudulently seeks exemption under R.S. 47:305.14 shall be subject to the civil and criminal penalties provided for in the statutes.

Signature	Name (Please Print)	Date (mm/dd/yyyy)
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OFFICE USE ONLY

Approved ☐ Disapproved ☐ Date (mm/dd/yyyy) _____ Applies only to this event.

LDR Representative Signature _____

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Supplement

Description of Event			
Location of Event			
City	State	ZIP	Dates of Event
How will the proceeds, after the payment of direct necessary expenses, be used? <i>If the proceeds are to be donated to a nonprofit organization, explain how the organization will use the funds.</i>			
Will the event potentially yield a profit to any promoter, individual, or business which has contracted to provide services or equipment for the event(s)? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			
Does any profit-seeking business enterprise, operating in the trade area where this event will be held, sell products or services that are identical or similar to the products or services that will be sold by this organization during the fund-raising event(s)? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			
OFFICE USE ONLY Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Date (mm/dd/yyyy) _____ Applies only to this event.			
Description of Event			
Location of Event			
City	State	ZIP	Dates of Event
How will the proceeds, after the payment of direct necessary expenses, be used? <i>If the proceeds are to be donated to a nonprofit organization, explain how the organization will use the funds.</i>			
Will the event potentially yield a profit to any promoter, individual, or business which has contracted to provide services or equipment for the event(s)? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			
Does any profit-seeking business enterprise, operating in the trade area where this event will be held, sell products or services that are identical or similar to the products or services that will be sold by this organization during the fund-raising event(s)? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			
OFFICE USE ONLY Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Date (mm/dd/yyyy) _____ Applies only to this event.			
Description of Event			
Location of Event			
City	State	ZIP	Dates of Event
How will the proceeds, after the payment of direct necessary expenses, be used? <i>If the proceeds are to be donated to a nonprofit organization, explain how the organization will use the funds.</i>			
Will the event potentially yield a profit to any promoter, individual, or business which has contracted to provide services or equipment for the event(s)? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			
Does any profit-seeking business enterprise, operating in the trade area where this event will be held, sell products or services that are identical or similar to the products or services that will be sold by this organization during the fund-raising event(s)? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes" explain: _____			
OFFICE USE ONLY Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Date (mm/dd/yyyy) _____ Applies only to this event.			

General information
Exclusions and Exemptions for Nonprofit Organizations

The sales and use taxes imposed by the State of Louisiana do not apply to sales of tangible personal property at, or admission charges for, outside gate admissions to or parking fees associated with event(s) sponsored by domestic, civic, educational, historical, charitable, fraternal or religious organizations. In order to qualify for the exemption, the organization must be a domestic nonprofit organization that is exempt under IRS Code Section 501(c)(3) and the entire proceeds (except for necessary related expenses) are used for educational, charitable, religious, or historical restoration purposed or to further the organization's stated purpose.

The exemption does not apply to any event(s) intended to yield a profit to the promoter or to any individual contracted to provide services or equipment, or both, for the event(s).

Any organization that endorses any candidate for political office or is otherwise involved in political activities is not eligible for the exemption.

The statutes should not be construed to exempt any organization or activity from the payment of sales or use taxes otherwise required by law to be made on purchases made by the organization. Also, the statutes should not be construed to exempt regular commercial ventures of any type such as bookstores, restaurants, gift shops, commercial flea markets, and similar activities that are sponsored by qualifying organizations in competition with retail merchants.

The sponsorship of any event(s) by any organization applying for an exemption must be genuine. Sponsorship will not be considered genuine in any case in which exemption from taxation is a major consideration leading to the sponsorship.

Louisiana Revised Statute 47:305.14 allows a non-profit organization to apply for a fund-raising event exemption on an annual basis. Please include all fund-raising event(s) planned for the year. If there is more than one event, then use the supplement sheet for the additional events. Use as many supplement sheets as needed. If there is an additional fund-raising event not included the original application, then submit a supplement sheet describing the new fund-raising event along with the original fund-raising event exemption application. All applications must be submitted at least thirty days before the first fund-raising event to allow time for processing.

If the Department of Revenue denies tax exempt status under this statute, the organization may appeal the ruling to the Louisiana Board of Tax Appeals. The board may overrule the Department and grant tax exempt status if it is determined that the denial of tax exempt status was arbitrary, capricious, or unreasonable.

If you have any questions about the completion of this form, please email sales.inquiries@la.gov

Department of Revenue
P.O. Box 3278
Baton Rouge, LA 70821-3278
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